

2013 TRENDING FACTORS AND GUIDELINES
BIOPHARMACEUTICAL INDUSTRY

AH 581, TABLE 9		SCHEDULE A			SCHEDULE B
		(SCHEDULE A-1) MACHINERY AND EQUIPMENT	(SCHEDULE A-3) OTHER EQUIPMENT	(SCHEDULE A-4) TOOLS, MOLDS DIES, JIGS	(SCHEDULE B-2) FIXTURES
Year of Acq.	Age	PP TYPE 59 Valuation Factor	PP TYPE 60 Valuation Factor	PP TYPE 61 Valuation Factor	PP TYPE 62 Valuation Factor
2012	1	85	92	89	92
2011	2	70	84	79	84
2010	3	56	78	70	78
2009	4	42	69	58	69
2008	5	29	60	47	60
2007	6	20	54	39	54
2006	7	12	45	29	45
2005	8	12	38	22	38
2004	9	12	31	16	31
2003	10	12	25	12	25
2002	11	12	19	12	19
2001	12	12	14	12	14
2000	13	12	13	12	13
1999	14	12	12	12	12
1998	15	12	12	12	12
1997	16	12	12	12	12
1996	17	12	12	12	12
1995	18	12	12	12	12
1994	19	12	12	12	12
1993	20	12	12	12	12
1992	21	12	12	12	12
1991	22	12	12	12	12
1990	23	12	12	12	12
1989	24	12	12	12	12
1988	25	12	12	12	12
1987	26	12	12	12	12
1986	27	12	12	12	12
1985	28	12	12	12	12
1984	29	12	12	12	12
1983	30	12	12	12	12
1982	31	12	12	12	12
1981	32	12	12	12	12
1980	33	12	12	12	12
1979	34	12	12	12	12
1978	35	12	12	12	12
1977	36	12	12	12	12
1976	37	12	12	12	12
1975	38	12	12	12	12
1974	39	12	12	12	12

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.

Prepared by: Assessment Services Division 01/2013